

# SUBPART 237.2 —ADVISORY AND ASSISTANCE SERVICES

**Parent topic:** [PART 237 - SERVICE CONTRACTING](#)

## 237.270 Acquisition of audit services.

(a) *General policy.*

(1) Do not contract for audit services unless—

(i) The cognizant DoD audit organization determines that expertise required to perform the audit is not available within the DoD audit organization; or

(ii) Temporary audit assistance is required to meet audit reporting requirements mandated by law or DoD regulation.

(2) See [215.101-2](#) -70(b)(3) for the prohibition on the use of the lowest price technically acceptable source selection process when acquiring audit services.

(3) See PGI [237.270](#) for a list of DoD publications that govern the conduct of audits.

(b) *Contract period.* Except in unusual circumstances, award contracts for recurring audit services for a 1-year period with at least 2 option years.

(c) *Approvals.* Do not issue a solicitation for audit services unless the requiring activity provides evidence that the cognizant DoD audit organization has approved the statement of work. The requiring agency shall obtain the same evidence of approval for subsequent material changes to the statement of work.

(d) *Solicitation provisions and contract clauses.*

(1) Use the provision at [252.237-7000](#) , Notice of Special Standards of Responsibility, in solicitations for audit services.

(2) Use the clause at [252.237-7001](#) , Compliance with Audit Standards, in solicitations and contracts for audit services.